

Maine Revised Statutes

Title 36: TAXATION

Chapter 908: DEFERRED COLLECTION OF HOMESTEAD PROPERTY TAXES HEADING: PL 1989, c. 534, Pt. C, §1 (new)

§6250. DEFINITIONS

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [1989, c. 534, Pt. C, §1 (NEW).]

1. Benefited property.

[1989, c. 534, Pt. C, §1 (NEW); 1989, c. 713, §1 (RP) .]

2. Bureau. "Bureau" means the Bureau of Revenue Services.

[1989, c. 534, Pt. C, §1 (NEW); 1997, c. 526, §14 (AMD) .]

3. Homestead. "Homestead" means the owner-occupied principal dwelling, either real or personal property, owned by the taxpayer and up to 10 contiguous acres upon which it is located. If the homestead is located in a multi-unit building, the homestead is the portion of the building actually used as the principal dwelling and its percentage of the value of the common elements and of the value of the tax lot upon which it is built. The percentage is the value of the unit consisting of the homestead compared to the total value of the building exclusive of the common elements, if any.

[1989, c. 534, Pt. C, §1 (NEW) .]

4. Tax-deferred property. "Tax-deferred property" means the property upon which taxes are deferred under this chapter.

[1989, c. 534, Pt. C, §1 (NEW) .]

5. Taxes. "Taxes" or "property taxes" means ad valorem taxes, assessments, fees and charges entered on the assessment and tax roll.

[1989, c. 534, Pt. C, §1 (NEW) .]

6. Taxpayer. "Taxpayer" means an individual who has filed a claim for deferral under this chapter or individuals who have jointly filed a claim for deferral under this chapter.

[1989, c. 534, Pt. C, §1 (NEW) .]

SECTION HISTORY

1989, c. 534, §C1 (NEW). 1989, c. 713, §1 (AMD). 1997, c. 526, §14 (AMD) .

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